Reciprocal tax.

Private Secretary to settle fees and seal taxes quarterly. Seal of State Department. Seal of State Treasurer.

Scroll seals. Seals exempted.

Commissions to officers.

Neglect or refusal to settle seal taxes a misdemeanor.

Punishment.

Licenses countersigned.

Permanent record. Fee of register of deeds.

Officers to pay over fines, penal-ties, and forfeitures.

To use of school fund.

Fines and penalties docketed.

If remitted, cause to be docketed.

Violation of section a misdemeanor.

dition for fugitives from justice from other States, a reciprocal seal tax and fee shall be charged, i. e., the same fee and seal tax must be collected from the State making requisition which is charged this State for like service. All fees and seal taxes of whatever kind collected by the Private Secretary of the Governor shall be paid into the treasury quarterly; for the seal of the State Department, one dollar, to be collected by the Secretary of State and paid by him into the treasury; for the seal of the State Treasurer, to be collected by him and accounted for Sworn statements, as other public money, one dollar. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof. Whenever a scroll is used in the absence of a seal by any of the said officers the said tax shall be on the scroll. Seals affixed for the use of any county or the State or used on the commissions of officers of the militia, justices of the peace, or any other public officer not having a salary, or under the pension law, or under any process of court, shall be exempt from taxation. The officers collecting the said taxes and fees may retain as compensation five per centum only, as provided in the Revisal of one thousand nine hundred and five, except in case of sheriffs, whose compensation shall be allowed by the Auditor. Any person receiving taxes under this section and wilfully refusing or neglecting to pay the same as required, shall be guilty of a misdemeanor, and upon conviction shall be fined not more than five hundred dollars or imprisoned at the discretion of the court.

> Sec. 85. Licenses to be countersigned and recorded by the register of deeds.

> All licenses issued in accordance with this act, except those issued by the State Treasurer, shall not be valid until they shall be exhibited to and countersigned by the register of deeds, by whom a permanent record of all such licenses shall be kept. The register of deeds shall be entitled to a fee of fifteen cents for each license recorded by him, to be paid by the person applying for the license.

SEC. 86. Fines for the benefit of the school fund.

Whenever any officer, including justices of the peace, receives or collects a fine, penalty, or forfeiture in behalf of the State, he shall, within thirty days after such reception or collection, pay over and account for the same to the treasurer of the county board of education for the benefit of the fund for maintaining the free public schools in such county. Whenever any fine or penalty is imposed by any officer the said fine or penalty shall be at once docketed, and shall not be remitted except for good and sufficient reasons, which shall be stated on the docket.

Sec. 87. Misappropriation of taxes deemed a misdemeanor.

Any officer, including justices of the peace, violating the preceding section shall be guilty of a misdemeanor, and upon con-